

A continued meeting of the Botetourt County Board of Supervisors was held on Friday, May 6, 2016, in Rooms 226-228 of the Greenfield Education and Training Center in Daleville, Virginia, beginning at 6:00 P. M.

PRESENT: Members: Mr. L. W. Leffel, Jr., Chairman  
Mr. Todd L. Dodson, Vice-Chairman  
Mr. John B. Williamson, III  
Mr. Billy W. Martin, Sr.  
Dr. Donald M. Scothorn

ABSENT: Members: None

Others present at the meeting:  
Mr. Gary Larrowe, County Administrator  
Mr. David Moorman, Deputy County Administrator  
Mr. Tony Zerrilla, Director of Finance

The Chairman called the meeting to order at 6:01 P. M. and welcomed everyone present at the meeting.

Mr. Leffel stated that the Board would receive a report from Mr. Williamson, Chairman of the General Fund Budget Subcommittee.

Mr. Williamson stated that this meeting is to follow-up on some of the information provided at the budget and tax rate public hearing and review potential budget and tax rate funding scenarios. He stated that comments at the budget public hearing concerned the impact of the proposed tax rate increases on the elderly and disabled. Mr. Williamson stated that the Subcommittee has worked with the staff to obtain comparison data from adjacent localities and they have drafted a proposal to amend the tax exemption parameters. He noted that these include increasing the net combined financial worth, the tax exemption percentages based on income, and other aspects of this tax relief program.

Mr. Williamson stated that the Budget Subcommittee has also obtained data from the School administrative staff on the County's teacher's salary scale and comparison data from adjacent jurisdictions. He stated that, with this information, the Subcommittee and staff have developed four proposed tax rate and budget funding scenarios for the Board's consideration.

Mr. Williamson stated that he asked the Commissioner of Revenue to attend this meeting to give the Board a report on the current elderly and disabled tax relief program. He noted that a handout had been presented to the Board with data on the pre-FY 13 figures (income exemption, net combined financial worth) to qualify for this program, the current figures, and proposed figures. Mr. Williamson stated that the Board last adjusted these figures in 2012.

Mr. Tony Zerrilla, Director of Finance, stated that the proposed scenario has enhanced parameters for elderly and disabled tax exemptions under this program. He noted that the current income exemption is \$7,500 and the proposed figure is \$8,500 and the current net combined financial worth is \$175,000 and the proposed figure is \$185,000.

Mr. Zerrilla stated that the current tax relief exemption percentages are: If income is \$20,000 or less, the relief percentage is 90%; if income is between \$20,001 - \$25,000, the percentage is 75%; if income is between \$25,001 - \$30,000, the percentage is 50%; and if the income is between \$30,001 - \$40,000, the percentage of tax relief is 30%. He noted that the proposed exemptions would enhance the income levels and adjust the relief percentages as follows:

\$27,500 or less	90%
\$27,501 - \$35,000	70%

\$35,001 - \$42,500	50%
\$42,501 - \$50,000	40%

Mr. Zerrilla stated that it is also proposed that the income exemption be increased from \$7,500 to \$8,500 and the net combined financial worth be increased from \$175,000 to \$185,000.

Mr. Rodney Spickard, Commissioner of Revenue, stated that the County is currently giving a total amount of \$281,000 in tax relief for those qualifying elderly and disabled individuals. He noted that this figure does not include the 100% disabled veterans' relief program which was approved by the State a few years ago. He noted that currently there are 511 County residents participating in this tax relief program.

Mr. Spickard stated that, when a potential program participant contacts his office, his staff determines the household's net combined financial worth (maximum of \$175,000 currently). He noted that this maximum value does not include the value of the home and 1¼ acres of land. Mr. Spickard stated that, if these calculations show that the net financial worth is less than \$175,000, his office then reviews the total income coming into the home including the income of any relatives living in the household. He noted that this income exemption is currently \$7,500.

After questioning by Mr. Dodson, Mr. Spickard stated that the gross, not net, income figure is used in these calculations.

Mr. Spickard stated that the proposal to increase the acreage exemption from 1¼ to 2 acres "would be minor in the scheme of things."

After questioning by Mr. Dodson, Mr. Spickard stated that the assessors have put a value on the home and acreage and he then calculates the residual per acre value which is taxed.

Dr. Scothorn stated that the County sent out flyers in 2012 to notify the public when these tax relief parameters were previously amended.

Mr. Spickard stated that the usual elderly and disabled tax exemption application deadline is May 1; however, the application deadlines were extended in 2012 to July 1 to allow any additional residents who qualified for tax relief under the amended parameters to submit their paperwork to his office. Mr. Spickard stated that he believes that approximately 20 new applications were approved under the new qualification guidelines enacted in 2012.

Mr. Spickard stated that, in 2012, only the relief percentages and the net worth figures were amended; the maximum income figure of \$40,000 was not revised.

Mr. Spickard further stated that persons who are under 65 and receive Social Security disability, railroad disability, or have a letter from a doctor stating that they are totally disabled, can apply to participate in the disabled tax relief program. He noted that they would receive a \$7,500 income exemption but would still have to meet the net worth requirement.

After questioning by Mr. Williamson, Mr. Spickard stated that disabled veterans receive a 100% tax exemption as per the State's guidelines. He further stated that in 2011 the Virginia General Assembly enacted a law that a veteran, who was 100% permanently and totally disabled due to his military service as designated by the Veterans Administration, could receive 100% tax relief on up to one acre of land.

After questioning by Mr. Dodson, Mr. Spickard stated that 80 County landowners participated in the disabled veterans program last year at a value of approximately \$115,000 in tax

relief. He further stated that veterans do not have to meet the income net worth requirements to qualify for this tax relief.

Mr. Williamson stated that the elderly and disabled tax relief program is a separate ordinance in the County Code and any amendments proposed to this ordinance would need to be advertised and a public hearing scheduled.

After discussion, it was noted that, if the Board would like to schedule a public hearing on these amendments, the advertisement would have to be drafted and submitted to The Fin-castle Herald on Monday for publication on May 11 and 18 and for a public hearing to be held at the Board's regular meeting on May 24.

Mr. Spickard stated that a proposed income level category of \$0 to \$8,500 was proposed by the staff and Subcommittee at 100% tax exemption. Mr. Spickard noted that he is not sure that any County resident would meet this income level and also the County currently does not offer a 100% tax exemption. He noted that 90% is the highest tax relief percentage which is offered for those having an income of \$20,000 or less.

After discussion, Mr. Spickard stated that the federal poverty level is currently just over \$15,000 for a household of two.

After questioning by Mr. Williamson, Mr. Spickard stated that, if a 100% relief rate is proposed, the household income parameters could be set at a level of \$0 to \$15,000 (federal poverty level).

The Board thanked Mr. Spickard for providing this information.

Mr. Williamson then noted that the Board had been provided with a comparison chart of five County school employees' salaries with those offered by the City of Salem. He noted that there is a substantial difference in salaries between the two localities depending on how long the teacher has been employed with the County versus when they were hired. He stated that the Board had also received information on the percentage of residents of certain ages, median income levels, unemployment rates, etc., in various area localities.

Mr. John Busher, Superintendent of Schools, then reviewed the teacher salary comparison chart. Mr. Busher stated that he and his staff have reviewed every school employee's salary from bus drivers to secretaries to teachers as he wanted to see their current compensation levels. Mr. Busher stated that data for five employees of varied positions (Career and Technical Education (CTE) teacher, a newly hired elementary teacher, speech therapist/teacher, an elementary teacher hired in 1998, and an elementary special education teacher), were used in this comparison chart with the Salem school system.

Mr. Busher stated that Botetourt County Schools hire the best and, among other parameters in determining a newly hired teacher's salary, they review an applicant's experience, their previous employers, etc., and based on all of this information the new employee is placed on a "rung" on their salary scale. Mr. Busher stated that the proposed school budget is not about raises but a correction to the compensation levels to allow the system to be competitive. Mr. Busher stated that the school system has lost a lot of teaching staff to the Salem school system over the past few years.

Mr. Busher stated that the CTE teacher referenced on the comparison chart has been employed by the County since 2005 and should be at a salary level of \$48,000 instead of their current salary of \$42,377. He noted that this person went to work for Salem and will now make \$4,203 more in salary per year than at Botetourt County.

Regarding the speech teacher, Mr. Busher stated that the school system has a difficult time finding speech therapists. He noted that the person represented on the comparison chart was hired in 2012 and has a current salary of \$45,253 but should be making \$47,171. He noted that this is “not a one size fits all” issue. Mr. Busher stated that they have addressed every individual that is employed by the school system. He noted that their salaries are based on each individual, their educational background, where they were previously employed, how long they have been employed by the County, and their salary history.

Mr. Busher stated that the school system uses existing teachers to train new teachers to “the Botetourt way” so they can sustain and maintain their teachers’ effectiveness; however, he is losing the capacity to train the new teachers when long-time County teachers retire or go to work in other school systems for higher salaries. Mr. Busher stated that higher salaries are needed to retain the teachers so their rates are competitive with other schools divisions in the State, country, and in the global environment. He noted that the relationship between students and teachers is key to the educational system’s success.

After discussion, Mr. Busher stated that the requested funds for this salary correction will give school employees who have worked here for many years their correct compensation. Mr. Busher then noted that the school system has lost four teachers in the last week. He noted that these employees are making employment decisions based on what they are hearing and from what was said at the budget public hearing last week by the County’s residents.

Mr. Busher stated that collaboration between the County, the school system, and the businesses in the newly created Corporate Visitation Program is a great opportunity for each group to see what the other offers and what is needed to be taught in the schools and the area’s community colleges to create employable personnel for the County’s businesses. Mr. Busher stated that he wants the County’s children to be competitive in the working world and he “wants them to come home” to find work.

Mr. Busher stated that the demographics of the population in the southern end of the County are changing and bilingual teachers are needed in the schools that serve that area.

After questioning by Mr. Martin, Mr. Busher stated that the Virginia Retirement System provides retirement plan coverage for all localities in the State. After further questioning by Mr. Martin, Mr. Busher stated that Botetourt County has 18 salary steps and Salem has 30. Mr. Busher stated that the number of salary steps varies per school system and it depends on the “way that they do business.”

After questioning by Mr. Dodson, Mr. Busher stated that salary step increases are not written into the teachers’ employment contracts; however, the number of days that each teacher is required to work and their step increase for the contract year is included. After further questioning by Mr. Dodson, Mr. Busher stated that the school system signs new contracts with the teachers every year.

After further questioning, Mr. Busher stated that the reason why the school system has not given the teachers an increase in the past 6 years is due to the limited availability of funding. He noted that the schools and the County have been cutting and cutting their budgets over the past few years as a reduction in revenues requires hard choices as to what items to pay for and what to cut.

After questioning by Dr. Scothorn, Mr. Busher stated that the School system has 732 total employees and their proposed budget would correct the salaries of 471 of their personnel.

Mr. Busher stated that he knows of three teachers, who previously worked for the County but are currently working for the Roanoke school system, who want to return to the County to teach.

After discussion by Dr. Scothorn, Mr. Busher stated that, once a County teacher is released from their employment contract and accepted for employment at a new school system, they are considered an employee of that jurisdiction. He noted that, if after 3 or 4 years the teacher wants to return to Botetourt County to work, the County would use their salary in the other jurisdiction to determine the salary that they would be offered here.

Mr. Zerrilla stated that, in regard to Mr. Dodson's question regarding funding availability over a five-year period, from FY 08 to FY 12, the County used Undesignated Fund Balance monies to balance the County budget for four of those five years. He further stated that during this period the School's budgeted funding/revenue increase was an average of only \$100,000 per year.

The Board then thanked Mr. Busher for his comments and information.

Mr. Williamson then reviewed a chart showing the advertised budget and tax rates (81¢ - real estate; \$2.76 – personal property) and four FY 17 budget funding scenarios based on differing tax rate and expenditure options. He noted that all four scenarios propose a personal property tax rate of \$2.71 instead of the advertised rate of \$2.76.

Mr. Zerrilla stated that the proposed personal property tax rate revenues (\$260,000) were included in the advertised budget's revenue figures. He noted that the County only needs to increase this rate to \$2.71 as the car tax relief rate element is a fixed amount.

Mr. Williamson stated that the advertised budget includes 2% County employee raises as of July 1; however, the four budget scenarios are based on delaying payment of these raises until September 1.

Mr. Dodson stated that the County's previous two salary increases were triggered by a mandatory increase by the State in constitutional office employees' salaries.

Mr. Williamson stated that, if implementation of the employee raises is delayed until September 1 instead of July 1, the County would have a \$50,000 reduction in expenses. He noted that funding scenario #1 includes employee raises being effective September 1, \$1.5 million in new revenues allocated to the schools, and adjustments in the elderly/disabled tax exemption which would result in \$125,000 less County revenues, an 81¢ real estate tax rate, a \$2.71 personal property tax rate, and funding for various CIP projects including \$325,000 for economic development, \$642,000 for County infrastructure, and \$1,001,000 as a balance of existing projects.

He noted that funding scenario #2 includes employee raises being effective September 1, \$1.3 million in new revenues allocated to the schools, and adjustments in the elderly/disabled tax exemption which would result in \$125,000 less County revenues, a 79¢ real estate tax rate, a \$2.71 personal property tax rate, and various CIP projects including \$235,000 for economic development, \$232,000 for County infrastructure, and \$1,001,000 as a balance of existing projects. Mr. Williamson stated that scenario #3 includes employee raises being effective September 1, \$1 million in new revenues allocated to the schools, and adjustments in the elderly/disabled tax exemption which would result in \$125,000 less County revenues, a 78¢ real estate tax rate, a \$2.71 personal property tax rate, and various CIP projects including \$225,000 for economic development, \$224,000 for County infrastructure, and \$1,001,000 as a balance of existing projects. He noted that funding scenario #4 includes employee raises being effective

September 1, \$1.0 million in new revenues allocated to the schools, no adjustment in the elderly/disabled tax exemption, removing \$350,000 for a new 24/7 rescue squad unit at Troutville, a 76¢ real estate tax rate, a \$2.71 personal property tax rate, and various CIP projects including \$154,000 for economic development, \$100,000 for County infrastructure, and \$1,001,000 as a balance of existing projects.

Mr. Williamson stated that the Contingency amounts in the advertised budget and for funding scenarios # 1 – 3 remain relatively level; however, scenario #4 reduces the Contingency to \$120,000. He noted that the CIP projects include economic development program funding, new roofs, HVAC upgrades/repairs, and other repair needs for County buildings. Mr. Williamson stated that the County infrastructure improvements are a discretionary budget item; however, maintenance on County and School structures has been deferred over the years due to a lack of funding. He further stated that the Board can “mix and match” the various funding scenario details to reach a funding decision.

Mr. Williamson stated that, if there are no further questions, this completes his Budget Subcommittee report to the Board.

Mr. Leffel then opened the floor for general discussion by the Board members.

Mr. Martin stated that he is opposed to the tax increase. He thanked Mr. Spickard for his efforts to help the elderly, disabled, and veterans in keeping their taxes as low as possible; however, they are not the only County residents that this proposed budget and tax increase would affect. He noted that the County’s low-income residents have low-paying jobs, have to pay for children to attend school and college, and they cannot afford higher taxes.

Mr. Martin stated that the Board of Supervisors members are financially in good shape; however, many citizens are not as fortunate. Mr. Martin stated that he does not think that there is currently any “appetite” in the County for a tax increase. He then questioned why the County is proposing to have all of these expenditures paid for in this budget and suggested that some of these projects be postponed until the FY 17-18 budget cycle. Mr. Martin stated that funding for fire/rescue/police services is a different matter. Mr. Martin then stated that the teachers who spoke at the budget public hearing were “just asking for a raise.”

Mr. Martin stated that he met with Mr. Busher for 1½ hours to discuss the School’s step increase issues and Mr. Busher’s plans for the future and he enjoyed their conversation. Mr. Martin stated that he believes that the teachers’ contracts state that they will receive a step increase if the money is included in the budget.

After discussion, Mr. Martin stated that the funds used last year to purchase electronic boards for the classrooms could have been used for the step increases. Mr. Martin stated that the school system does have a problem with the step increases and this needs to be fixed “but it should not be on the taxpayer’s back.” Mr. Martin stated that the County needs to look at what we are spending and whether it is “a need or a want.” Mr. Martin stated that he does not know what the answer would be to getting this resolved.

Mr. Martin stated that revenues should increase next year and should increase again in the following year from the County’s recently announced economic development, AEP, and Apex wind energy projects. Mr. Martin stated that the citizens elected the Board members to make the right decisions and he does not think that increasing taxes is a right decision for the Board to make.

Mr. Martin then noted that the County cannot tell the schools how to spend their money—the School Board makes this decision. He further noted that the County received \$4

million more in General Fund monies this year compared to last year. Mr. Martin further noted that the Board cannot continue to “dip” into this fund to balance the budget. He noted that the County received a one-time payment of \$3 million from the Western Virginia Water Authority and suggested that the County use these monies to pay for some of the FY 17 budget needs instead of implementing a tax increase. He further noted that expenditure decisions can be made in FY 17-18 when the County is anticipated to receive more revenues.

Mr. Martin stated that he hopes that Mr. Busher is successful in getting his plan for the County’s school system started and completed but this is not the time to raise taxes. He stated that the County approved a tax increase four year ago and “we are back again asking for more money.” Mr. Martin stated that he cannot support this tax increase.

Mr. Dodson stated that raising taxes is a hard decision and not raising taxes is equally hard. He stated that there are projects and programs that need to be funded. Mr. Dodson stated that this is his third year in developing the County’s budget and he has looked at this funding issue in several different ways.

He stated that the question of how the County got into this financial situation has been raised. Mr. Dodson stated that there were funding decisions made in the past and this is why the teachers’ salaries are in the condition that they are, County and school facilities have not been taken care of, volunteer fire and EMS units are transitioning to paid positions, etc., and these are all part of the County’s operations that the Board has to consider in developing the budget. Mr. Dodson further stated that, at times, the Sheriff’s deputy coverage in the County is minimal and this public safety need should be addressed.

Mr. Dodson stated that the County has a lot of great projects on the horizon including the AEP substation improvements, Apex’s wind energy facility, Eldor, the Virginia Community College System’s shared services center, and the anticipated development around Exit 150/ Gateway Crossing after the roadway improvement project is completed; however, revenue benefits from some of these projects will not be realized for five or more years.

Mr. Dodson stated that the Board has to think of ways to fund the County’s needs “without breaking the bank.” Mr. Dodson stated that he believes the following items are needed in this budget: an ambulance crew at Troutville, an additional Sheriff’s road deputy, and school transportation (buses). Mr. Dodson further stated that the County needs a long-term perspective and to work toward the goal of where we want to be. He noted that the school system has an aging bus fleet and a bus replacement cycle needs to again be implemented.

Mr. Dodson noted that the State of Virginia approved a 2% salary increase for all State and constitutional employees and County employees should be treated the same way. He suggested that the County and School administrations take a hard look at the budget and go back to a “0” base to see if there are any hard savings that can be found. He stated that “there are things out there in the future that we have to look at” and teacher salary step increases need to be addressed.

Mr. Dodson also stated that the school system’s buildings need to be reviewed and a 10, 15, or 20 year plan developed to make the needed repairs/replacements. He noted that Colonial Elementary School is 75 years old and Lord Botetourt High School is landlocked. Mr. Dodson stated that there are County facilities that need repairs as well and the Board of Supervisors has “to look across the board and take everything into consideration.” Mr. Dodson stated that the Board has to do something now about the new ambulance crew, additional deputy, school transportation, and matching the State’s salary increases.

Dr. Scothorn thanked Mr. Spickard for his work in putting the information together on the elderly and disabled tax exemption proposals. He stated that the teachers step salary scale has been a problem for more than 10 years and he believes that it will take longer than three years to fix it.

Dr. Scothorn stated that the County has been negligent in repairing buildings and infrastructure and it is the Board's duty to try to correct these issues as well as the staff funding situation. He stated that the County has great things coming in the future. He noted that our public safety departments and personnel are important and, with an increase in private business/industry workers and County residents, we have to maintain the personnel and equipment to ensure the citizens' safety.

Dr. Scothorn stated that having reliable school bus transportation is important. He noted that one of his patients informed him today that a company has plans to take over the Blue Bird school bus manufacturing facility and use it to refurbish school buses. He noted that the County also needs to "think outside the box" regarding the provision of insurance and other benefits for employees.

Mr. Leffel stated that he has listened to all of the Board members' comments. He noted that the County's school system is known for quality not mediocrity and the County should not want to be mediocre. Mr. Leffel noted that we want to teach the children here and give them the opportunity to come back and live and work in the County after completing their education. He further noted that, to give our children the best, we have to give them the best chance.

Mr. Leffel stated that the new tax revenues from AEP, Apex, Eldor, etc., and new housing and work opportunities will be available but it is not going to happen tomorrow. He noted that today's school children should not be punished for the past.

Regarding public safety, Mr. Leffel questioned how could you not want to compensate people who have to put on a bulletproof vest every day before going to work. Regarding economic development, Mr. Leffel stated that approximately 800 new jobs are being created in the County over the next few years and there are two or three other new commercial/industrial revenue sources but these revenues will not be available tomorrow or the next day. He stated that, if the County continues to "kick the can down the road," we will have the same problem as in the past. Mr. Leffel stated that "it will cost to get Botetourt County to be what we want it to be" and noted that, "if you stay the same, you get behind."

After discussion, Mr. Leffel stated that he does not have any idea how the Gateway Crossing area will be developed in the future but it will cost and will take money. He stated that the County cannot let an opportunity go by because we do not have the funds to deal with it.

Mr. Leffel stated that the Eagle Rock Volunteer Fire Department recently completed a 2,700 square foot addition to house 24/7 staff when necessary. He noted that this construction work was done by volunteers and the \$250,000 cost was paid through donations—no County taxpayer monies were used. Mr. Leffel noted that many of young people from the Eagle Rock area have expressed interest in being fire/rescue volunteers in the future.

Mr. Leffel stated that "none of this is easy or fun but we have to make some hard choices." He acknowledged that the Board members may not agree on everything but a difference of opinion will not impact them personally.

Mr. Williamson then stated that scenario #3 which proposes a 78¢ real estate tax rate and a \$2.71 personal property tax rate would enable funding for the Sheriff's road deputy position, the new 24/7 ambulance crew at Troutville, a 2% employee salary increase, and provide



\$500,000 less for the schools compared to scenario #1; however, \$500,000 in County infrastructure improvements would be deferred as well.

Mr. Williamson stated that he is sorry if it seems that the Board is pitting the elderly against the teachers in their efforts to fund the proposed budget. Mr. Williamson further stated that he is aware that there are many people in the County that will have difficulty paying an additional \$200 per year in taxes. He noted that the County's median income level is one of the highest in the Roanoke Valley and our taxes are less than all adjacent localities except for Franklin and Bedford.

Mr. Williamson stated that the option for FY 16-17 is between 78¢ and 81¢ on the real estate tax rate. He noted that at the 78¢ rate would defer infrastructure repairs on County buildings and property but would begin to address the teacher salary scale issues. He reminded the Board that the County does have an elderly and disabled tax relief program and a land use program that qualifying citizens can participate in to lower their taxes. He noted that the County is not the highest-taxed County in the region. Mr. Williamson stated that the County could adopt a 78¢ real estate tax rate and adopt a "livable" budget; however, personally, he would be willing to adopt an 81¢ real estate tax rate.

Mr. Williamson stated that the County has to approve the school budget by May 15. He noted that May 15 is a Sunday and, according to the County Attorney, the Board could wait and approve the school budget until Monday, May 16. He further noted that the County budget and tax rates have to be approved by June 30. Mr. Williamson stated that, if the Board would like to deliberate further on the budget and tax rates, another meeting could be scheduled for next week.

Mr. Martin stated that he has been on the Board a lot longer than the other members. He noted that Mr. Zerrilla and Mr. Williamson recently met with him for a couple of hours to review the information contained in the budget book.

Mr. Williamson stated that Mr. Martin had some interesting ideas and some of his suggestions resulted in adjustments to the proposed budget figures. He noted that the County staff reduced the budget by \$1.5 million prior to the information being presented to the Budget Subcommittee to review. He noted that the Subcommittee further reduced the proposed budget by an additional \$1.5 million. Mr. Williamson stated that "there is no \$1 million of fat" in this proposed budget.

Mr. Williamson stated that none of these decisions are easy and, in his opinion, it is down to a decision between a real estate tax rate of 78¢ and 81¢ and what the Board wants to do for the schools and repairing County infrastructure.

Mr. Leffel stated that it has been a privilege to work with Mr. Williamson on this budget. He noted that a lot of long hours were put into reviewing and discussing the various budget requests and he appreciated Mr. Williamson's hours of effort throughout this process.

After discussion, Mr. Leffel suggested that the Board consider the comments made at the budget public hearing and at this meeting and meet again on Monday, May 16 at 6:00 P. M. to vote on the school budget.

After discussion on proposed amendments to the elderly and disabled tax exemption ordinance, on motion by Mr. Dodson, seconded by Dr. Scothorn, and carried by the following recorded vote, the Board authorized staff to advertise a public hearing on proposed amendments to the income exemption, combined financial worth, and tax relief percentages of the

elderly and disabled tax exemption ordinance, as discussed at tonight's meeting, at the Supervisors' May 24 regular meeting. (Resolution Number 16-05-01)

AYES: Mr. Williamson, Mr. Dodson, Mr. Martin, Mr. Leffel, Dr. Scothorn

NAYS: None

ABSENT: None

ABSTAINING: None

There being no further discussion, on motion by Mr. Williamson, seconded by Mr. Dodson, and carried by the following recorded vote, the meeting was continued at 7:35 P. M., until Monday, May 16, 2016, at 6:00 P. M., in the Circuit Courthouse's second floor conference room to address the proposed FY 16-17 school budget. (Resolution Number 16-05-02)

AYES: Mr. Williamson, Mr. Dodson, Mr. Martin, Mr. Leffel, Dr. Scothorn

NAYS: None

ABSENT: None

ABSTAINING: None